

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 182: EXHIBIT 1 - VALUED DERIVATIVES CLAIM

ASSERTED						MODIFIED			
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	ACCESS GROUP, INC 2007-A INTEREST RATE CAP C/O GEOFFREY S. GOODMAN, ESQ FOLEY & LARDNER LLP 321 NORTH CLARK STREET, SUITE 2800 CHICAGO, IL 60654	31630	09/22/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined Undetermined Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$3,500.00
2	ACCESS GROUP, INC. 2007-A INTEREST RATE CAP C/O GEOFFREY S. GOODMAN, ESQ. FOLEY & LARDNER LLP 321 NORTH CLARK STREET, SUITE 2800 CHICAGO, IL 60654	32023	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$3,500.00
3	ANNIE E. CASEY FOUNDATION, THE C/O BANK OF NEW YORK MELLON, THE ATTN: CHRISTINE CARR SMITH 50 FREMONT STREET, SUITE 1600 SAN FRANCISCO, CA 94015	22041	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,885,637.27*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,885,637.27

* - Indicates claim contains unliquidated and/or undetermined amounts

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4	ANNIE E. CASEY FOUNDATION, THE C/O BANK OF NEW YORK MELLON, THE ATTN: CHRISTINE CARR SMITH 50 FREMONT STREET, SUITE 1600 SAN FRANCISCO, CA 94015	22042	09/21/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,885,637.27*	Lehman Brothers Holdings Inc.	Unsecured	\$1,885,637.27
5	ARES ENHANCED CREDIT OPPORTUNITIES MASTER FUND LP STATE STREET BANK ATTN: JONATHAN LONG 200 CLARENDON STREET, 6TH FLOOR BOSTON, MA 02116	21851	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$22,635,513.41	Lehman Brothers Special Financing Inc.	Unsecured	\$22,507,308.76
6	CASPIAN CAPITAL PARTNERS LP C/O MARINER INVESTMENT GROUP LLC ATTN: JOHN C. KELTY 500 MAMARONECK AVENUE, SUITE 101 HARRISON, NY 10528	26223	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,002,581.95*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,199,681.95

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7	INVESCO VAN KAMPEN EQUITY AND INCOME FUND TRANSFEROR: VAN KAMPEN EQUITY AND INCOME FUND C/O INVESCO, LTD; STRADLEY RONON STEVENS & YOUNG, LLP PAUL A. PATTERSON, ESQ. & JULIE M. MURPHY, ESQ. 2600 ONE COMMERCE SQUARE PHILADELPHIA, PA 19103	27104	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$810,393.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$810,393.00
8	MARINER OPPORTUNITIES FUND LP ATTN: JOHN KELTY C/O MARINER INVESTMENT GROUP, LLC 500 MAMARONECK AVENUE, SUITE 101 HARRISON, NY 10528	23766	09/21/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,168,674.82*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,355,743.57

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9	MTR CORPORATION LIMITED MTR HEADQUARTERS BUILDING, TELFORD PLAZA KOWLOON BAY ATTN: MS. GILLIAN MELLER, LEGAL MANAGER - GENERAL KOWLOON, HONG KONG	14613	09/17/2009	Lehman Brothers Holdings Inc.	Unsecured	\$923,008.00*	Lehman Brothers Holdings Inc.	Unsecured	\$800,000.00
10	MTR CORPORATION LIMITED ATTN: MS. GILL MELLER, LEGAL MANAGER-GENERAL MTR HEADQUARTERS BUILDING, TELFORD PLAZA KOWLOON BAY, KOWLOON, HONG KONG	14632	09/17/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	Undetermined \$901,520.00* Undetermined	Lehman Brothers Special Financing Inc.	Unsecured	\$800,000.00
11	PRU ALPHA FIXED INCOME OPPORTUNITY MASTER FUND I LP ATTN: TERENCE DUNN PO BOX 32339 GATEWAY CENTER 2, 3RD FLOOR NEWARK, NJ 07102	16855	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$9,174,597.13*	Lehman Brothers Special Financing Inc.	Unsecured	\$8,445,254.61

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12	PRU ALPHA FIXED INCOME OPPORTUNITY MASTER FUND I LP ATTN: TERENCE DUNN PO BOX 32339 GATEWAY CENTER 2, 3RD FLOOR NEWARK, NJ 07102	16859	09/18/2009	Lehman Brothers Holdings Inc.	Secured Unsecured Subtotal	Undetermined \$9,174,597.13* Undetermined	Lehman Brothers Holdings Inc.	Unsecured	\$8,445,254.61
13	ROBECO FIXED INCOME STRATEGIES SPC IN RESPOECT OF SEGREGATED PORTFOLIO A ATTN: MR. A. KLEP & MR. M. STOFFERS COOLSINGEL 120 3011 AG ROTTERDAM, NETHERLANDS	14413	09/16/2009	Lehman Brothers Holdings Inc.	Unsecured	\$1,103,152.32*	Lehman Brothers Holdings Inc.	Unsecured	\$1,079,927.31
14	ROBECO FIXED INCOME STRATEGIES SPC, IN RESPECT OF SEGREGATED PORFOLIO A ATTN: MR. A. KLEP & MR. M. STOFFERS COOLSINGEL 120 3011 AG ROTTERDAM, NETHERLANDS	14409	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$1,103,152.32*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,079,927.31
TOTAL						\$53,768,464.62	TOTAL		\$50,301,765.66

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EXHIBIT 2

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 182: EXHIBIT 2 - VALUED DERIVATIVES CLAIM - ADJOURNED CLAIMS

			ASSERTED				MODIFIED		
	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
1	CATHOLIC HEALTHCARE WEST ATTN: JEAN W. HAM, DIRECTOR OF DEBT MANAGEMENT 185 BERRY STREET, SUITE 300 SAN FRANCISCO, CA 94107	67145	10/25/2010	Lehman Brothers Special Financing Inc.	Unsecured	\$18,717,643.65	Lehman Brothers Special Financing Inc.	Unsecured	\$13,101,419.00
2	CHINA DEVELOPMENT IND BANK ATTN: OPERATION DEPARTMENT, BEATRICE CHOU, NANCY LIANG, ALVIE CHUANG CHINA DEVELOPMENT INDUSTRIAL BANK 125 NANJING EAST ROAD, SECTION 5 TAIPEI, 10504 REPUBLIC OF CHINA	14329	09/16/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$485,733.00	Lehman Brothers Special Financing Inc.	Unsecured	\$121,528.72
3	COUNTY OF DUPAGE, ILLINOIS, THE ATTN: FREDERIC BACKFIELD 421 NORTH COUNTY FARM RD. WHEATON, IL 60187	19235	09/18/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,901,750.00*	Lehman Brothers Holdings Inc.	Unsecured	\$1,405,943.14

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	NAME	CLAIM #	FILED DATE	DEBTOR	CLASS	AMOUNT	DEBTOR	CLASS	AMOUNT
4	COUNTY OF DUPAGE, ILLINOIS, THE ATTN: FREDERIC BACKFIELD 421 NORTH COUNTY FARM RD. WHEATON, IL 60187	19236	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,901,750.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$1,405,943.14
5	EFG EUROBANK ERGASIAS SA C/O K&L GATES LLP ATTN: JEFFREY N. RICH, ESQ. 599 LEXINGTON AVENUE NEW YORK, NY 10022	26246	09/21/2009	Lehman Brothers Special Financing Inc.	Secured Unsecured Subtotal	\$1,498,211.02 \$1,468,630.42 \$2,966,841.44	Lehman Brothers Special Financing Inc.	Unsecured	\$362,745.12
6	NEW YORK CITY MUNICIPAL WATER FINANCE AUTHORITY ATTN: THOMAS PAOLICELLI, EXECUTIVE DIRECTOR 75 PARK PLACE NEW YORK, NY 10007	42909	10/21/2009	Lehman Brothers Special Financing Inc.	Secured	\$16,155,404.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$11,835,680.00
7	PENNSYLVANIA CONVENTION CENTER AUTHORITY, THE MADELINE APOLLO VICE PRESIDENT OF FINANCE ONE CONVENTION CENTER PLACE 1101 ARCH STREET PHILADELPHIA, PA 19107-2299	3589	04/01/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$8,275,462.00	Lehman Brothers Special Financing Inc.	Unsecured	\$7,342,912.77

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8	PULSAR RE, LTD. CANON'S COURT 22 VICTORIA STREET ATTN: SUSAN FURMAN HAMILTON, HM 12 BERMUDA	12711	09/15/2009	Lehman Brothers Special Financing Inc.	Secured	\$1,175,000.00	Lehman Brothers Special Financing Inc.	Unsecured	\$450,000.00
9	STEVEN G. HOLDER LIVING TRUST C/O ROBERT D. ALBERGOTTI HAYNES & BOONE LLP 2323 VICTORY AVENUE, SUITE 700 DALLAS, TX 75219	16482	09/18/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,287,433.00*	Lehman Brothers Special Financing Inc.	Unsecured	\$2,000,000.00
10	WINDERMERE PRIVATE PLACEMENT I S.A. C/O TMF MANAGEMENT LUXEMBOURG S.A. ATTN: FREDERIC LAHAYE 1 ALLEE SCHEFFER LUXEMBOURG, L-2520 LUXEMBOURG	34226	09/22/2009	Lehman Brothers Holdings Inc.	Unsecured	\$2,786,463.46*	Lehman Brothers Holdings Inc.	Unsecured	\$176,780.87

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11	WINDERMERE PRIVATE PLACEMENT I S.A. C/O TMF MANAGEMENT LUXEMBOURG S.A. ATTN: FREDERIC LAHAYE 1 ALLEE SCHEFFER LUXEMBOURG, L-2520 LUXEMBOURG	34227	09/22/2009	Lehman Brothers Special Financing Inc.	Unsecured	\$2,786,463.46*	Lehman Brothers Special Financing Inc.	Unsecured	\$176,780.87
TOTAL						\$61,439,944.01	TOTAL		\$38,379,733.63